

**§ 31.113 Place for filing registration form.**

The registration form, TTB Form 5630.5d, must be filed with TTB in accordance with the instructions on the form.

**§ 31.114 Completion of registration form.**

(a) *General.* Dealers must register by filing the registration form, TTB Form 5630.5d, Alcohol Dealer Registration. The registration form must be filed with TTB in accordance with this subpart and the instructions on the form.

(b) *Preparation of TTB Form 5630.5d.* All of the information called for on TTB Form 5630.5d must be provided. This information includes the following:

- (1) The true name of the dealer.
- (2) The trade name(s) (if any) of the business(es) subject to the registration requirement.
- (3) The employer identification number (see § 31.115).
- (4) The mailing address of the dealer's principal place of business (or principal office, in the case of a corporate dealer).
- (5) The exact location of each place of business, by name and number of building or street, or if these do not exist, by some specific description in addition to the post office address.
- (6) The business telephone number of each place of business.
- (7) The class(es) of dealer in which the dealer operates a business.
- (8) Ownership and control information. This consists of the name, position, and residence address of every owner of the business and of every person having power to control its management and policies with respect to the activity subject to registration. "Owner of the business" includes every partner, if the dealer is a partnership, and every person owning 10 percent or more of its stock, if the dealer is a corporation. However, the ownership and control information required by this paragraph need not be stated if the same information has been previously provided to TTB and that previously provided information is still current.

(c) *Multiple locations and/or classes of dealers.* A dealer required to register at

more than one location or for more than one class of dealers must—

(1) File one registration form, TTB Form 5630.5d, to cover all locations and classes of dealers; and

(2) Prepare, on the form, or on an attachment identified with the taxpayer's name, mailing address (as shown on TTB Form 5630.5d), and employer identification number, a list showing, by States, the trade name, address, telephone number, and dealer class of each location for which registration is being made. The original of the list must be filed with TTB on or with the registration form, and a copy must be retained at the dealer's principal place of business (or principal office, in the case of a corporate dealer) for the period specified in § 31.191.

(26 U.S.C. 7805)

**§ 31.115 Employer identification number.**

(a) *Requirement.* The employer identification number (as defined in 26 CFR 301.7701-12) of a dealer who has been assigned such a number must be shown on each registration form filed under this part. A dealer who does not have such a number must apply for one as provided in paragraph (b) of this section and enter "number applied for" in the space for the number on the registration form; then, upon receipt of the number from the Internal Revenue Service, the dealer must provide it to TTB by separate correspondence. Failure of a dealer to include the employer identification number may result in the imposition of the penalty specified in § 31.14(b).

(b) *Application for employer identification number.* Each dealer who files a registration form and who has not already been assigned an employer identification number must file Internal Revenue Service (IRS) Form SS-4 to apply for one. The dealer shall apply for and be assigned only one employer identification number, regardless of the number of places of business for which the dealer is required to file a registration form under this part. The employer identification number shall be applied for no later than 7 days after the filing of the taxpayer's first registration form. IRS Form SS-4 may be obtained from the director of an IRS